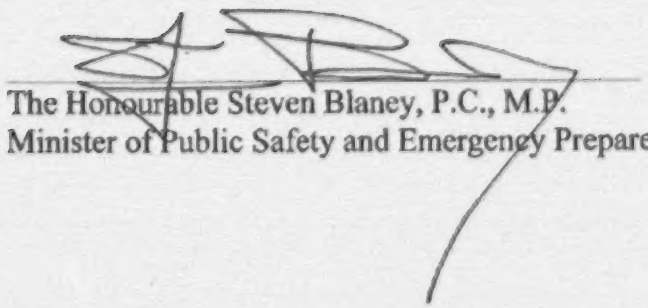
Protected B

RCMP External Review Committee

2013-14

Departmental Performance Report



The Honourable Steven Blaney, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

© Her Majesty the Queen in Right of Canada, as represented by the Minister of Public Safety and Emergency Preparedness, 2014

Cat. Number PS20-1/2014E-PDF
ISSN 2368-4127

Table of Contents

Foreword iii

Institutional Head's Message 1

Section I: Organizational Expenditure Overview 3

- Organizational Profile 3
- Organizational Context 3
- Actual Expenditures 9
- Alignment of Spending With the Whole-of-Government Framework 11
- Departmental Spending Trend 12
- Estimates by Vote 12

Section II: Analysis of Program by Strategic Outcome 13

- Strategic Outcome 13
- Program 1.1: Independent and impartial case review 13
- Internal Services 15

Section III: Supplementary Information 17

- Financial Statements Highlights 17
- Financial Statements 18
- Supplementary Information Tables 18
- Tax Expenditures and Evaluations 18

Section IV: Organizational Contact Information 21

Appendix: Definitions 23

Endnotes 27

Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year.

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, strategic outcomes, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed fiscal year, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given fiscal year. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the fiscal year, and authorities used for that same fiscal year. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in DPRs, other Estimates documents and the Public Accounts of Canada. The policy establishes the Program Alignment

Architecture of appropriated organizations as the structure against which financial and non-financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

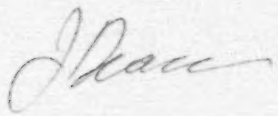
A number of changes have been made to DPRs for 2013-14 to better support decisions on appropriations. Where applicable, DPRs now provide financial, human resources and performance information in Section II at the lowest level of the organization's Program Alignment Architecture.

In addition, the DPR's format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization's website. Finally, definitions of terminology are now provided in an appendix.

Institutional Head's Message

During the 2013-14 reporting period, the Royal Canadian Mounted Police (RCMP) External Review Committee (ERC) was headed by an Interim Chairperson from August onward, following the previous Chairperson's completion of a fifth term. As of the time of printing of this Report, the position of ERC Chairperson was vacant.

The results achieved in 2013-14 reflected the role of the ERC in providing independent and impartial case review, findings and recommendations, as part of the process that allows the Commissioner of the RCMP to take final binding decisions on grievances and disciplinary matters. The ERC's activities included some initial preparatory work in anticipation of changes in the RCMP's management of grievances and member conduct under the *RCMP Act* following the implementation of Bill C-42 (the *Enhancing Royal Canadian Mounted Police Accountability Act*).



Jamie Deacon
Executive Director

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Honourable Steven Blaney, P.C., M.P.

Institutional head: Chairperson to be appointed

Ministerial portfolio: Public Safety and Emergency Preparedness

Enabling Instrument(s): *Royal Canadian Mounted Police Act,* R.S.C. 1985, c. R-10[i]

Year of Incorporation / Commencement: 1986

Organizational Context

Raison d'être

The RCMP External Review Committee (ERC) is an independent and impartial agency that aims to promote fair and equitable labour relations within the RCMP, in accordance with applicable principles of law. To this end, the ERC conducts an independent review of appeals in disciplinary, and discharge and demotion matters, as well as certain categories of grievances that are referred to it pursuant to s. 33 of the *RCMP Act* and s. 36 of the *RCMP Regulations*. The ERC reports directly to Parliament through the Minister of Public Safety. The ERC's jurisdiction is restricted to employment and labour matters that relate to regular members and civilian members of the RCMP only. In carrying out its mandate, the ERC ensures that its recommendations are solidly grounded in law and that members of the RCMP are treated in a fair and equitable manner, in keeping with the public interest.

Responsibilities

The ERC has one member, the Chairperson, who is appointed by an Order in Council. The Chairperson is supported by an Executive Director and a small staff of legal counsel and program administrators.

The ERC provides independent and impartial review of grievances and appeals that involve the discipline, discharge or demotion of RCMP members, where cases have gone to the final stage of review in the Force. Upon completing its review of a case, the ERC presents findings and recommendations to the Commissioner of the RCMP for a final decision. The Commissioner is not bound to follow the recommendations of the ERC, but must provide reasons when the recommendations of the ERC are not followed.

In executing its mandate, the ERC plays a crucial role in the Force's labour relations process and thereby also supports its overall human resources management. Over the years, the RCMP has made changes in a variety of areas based on recommendations made by the ERC. The ERC also plays an important role in maintaining public confidence in the RCMP, helping to ensure that it respects the law and human rights in its labour relations practices.

The ERC is within the Public Safety Portfolio, and the Minister of Public Safety is the appropriate Minister responsible for the ERC for the purposes of the *Financial Administration Act*.

Strategic Outcome and Program Alignment Architecture (PAA)

1. **Strategic Outcome:** Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals.
    - **1.1 Program:** Independent and impartial case review

Internal Services

The Treasury Board of Canada Secretariat granted the ERC an exemption from reporting on financial commitments to Internal Services as a separate Program in 2009-10 and 2010-11. The ERC's circumstances have remained largely unchanged since. This report therefore continues to present information based on a single, distinct ERC program.

Organizational Priorities

Priority	Type[1]	Strategic Outcome and Program
Deliver on statutory mandate	Ongoing	1. Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals. 1.1 Program: Independent and impartial case review
Summary of Progress		
Completed 12 grievance case reviews with findings and recommendations made to the Commissioner of the RCMP in 11 of those cases. Initiated measures to enhance information management to better track case review progress and trends in subsequent years.		

[1] Type is defined as follows: **previously committed to**—committed to in the first or second fiscal year prior to the subject year of the report; **ongoing**—committed to at least three fiscal years prior to the subject year of the report; and **new**—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

Priority	Type	Strategic Outcome and Program
Continue to improve on the corporate management framework and infrastructure	Ongoing	1. Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals. 1.1 Program: Independent and impartial case review
Summary of Progress		
Updated or established new organizational policies consistent with directives and requirements (e.g., Exit Interview Policy, Leave Policy, Work Arrangements Policy, Occupational Health and Safety Policy). Negotiated and implemented arrangements for information technology, information management, human resources, financial management and other corporate services support. Participated in a horizontal internal audit of Financial Forecasting in Small Departments and Agencies, and a horizontal internal audit of Shared Accountability in Interdepartmental Service Arrangements in Small Departments and Agencies.		

Priority	Type	Strategic Outcome and Program
Continue to invest in our people	Ongoing	1. Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals. 1.1 Program: Independent and impartial case review
Summary of Progress		
Learning plans were prepared and implemented for all employees. On-line participation in seminars and lectures was utilized as an efficient, integral part of individual and organizational continuous learning.		

Priority	Type	Strategic Outcome and Program
Raising awareness through outreach	Ongoing	1. Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals. 1.1 Program: Independent and impartial case review
Summary of Progress		
ERC counsel delivered an interactive information session on the grievance process and related considerations to RCMP Staff Relations Representatives in the fall of 2013. The inventory of ERC findings and recommendations on the ERC public website was updated quarterly.		

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Increased requirements resulting from new arrangements implementing Bill C-42	Ongoing involvement as a stakeholder in new process development; early development of internal procedures to address the new arrangements, including service standards	1. **Strategic Outcome:** Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals. **1.1 Program:** Independent and impartial case review
Judicial reviews (of the RCMP Commissioner's decisions)	Monitor authorities, reflect any new requirements in case review operations	1. **Strategic Outcome:** Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals. **1.1 Program:** Independent and impartial case review

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Reduced program performance related to fiscal instability	Seek stabilized permanent funding commensurate with projected requirements	1. **Strategic Outcome:** Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals. **1.1 Program:** Independent and impartial case review

Work by responsible officials continues to develop new or amended *RCMP Regulations* and *Commissioner's Standing Orders* to implement changes to the *RCMP Act* resulting from Bill C-42. The new arrangements will determine the nature of the cases that the RCMP refers to the ERC, and very likely affect the amount and kinds of information and documentation that will be contained in the case files. There may therefore be operational impacts in terms of what the ERC needs to do in providing independent, impartial and thorough analysis, findings and recommendations. Additionally, the number and/or the complexity of cases that are referred to the ERC could increase or decrease due to many possible factors (e.g., labour relations considerations within the RCMP, or how new arrangements are implemented by managers in the Force). The ERC will need to identify, assess and address implications as implementation proceeds, in coordination with the RCMP as appropriate, including assessing longer-term operational needs.

To support the quality and efficiency of its case reviews, the ERC continues to monitor the evolution of case law and particularly cases before the Federal Court which could be relevant to issues before the ERC and the Commissioner of the RCMP.

Funding for portions of ERC annual budgets has been provided through temporary measures for a number of years, with the timing and amounts of allocations varying. Associated risks affecting program performance include reductions in management flexibility and in the ability to plan longer-term, as well as reduced ability to maintain or develop needed expertise and functional capacities in the organization. The ERC continues to undertake its corporate management and reporting work using case review operational resources when necessary, in order to meet requirements effectively.

The ERC is working with Public Safety Canada and the Treasury Board of Canada Secretariat in identifying options to address resource questions and other risk areas.

Actual Expenditures

Budgetary Financial Resources (dollars)

2013-14 Main Estimates	2013-14 Planned Spending	2013-14 Total Authorities Available for Use	2013-14 Actual Spending (authorities used)	Difference (actual minus planned)
934,412	934,412	1,800,219	1,605,928	(671,516)

Human Resources (Full-Time Equivalents - [FTEs])

2013-14 Planned	2013-14 Actual	2013-14 Difference (actual minus planned)
6	8	2

Budgetary Performance Summary for Strategic Outcome and Program (dollars)

Strategic Outcome, Program and Internal Services	2013-14 Main Estimates	2013-14 Planned Spending	2014-15 Planned Spending	2015-16 Planned Spending	2013-14 Total Authorities Available for Use	2013-14 Actual Spending (authorities used)	2012-13 Actual Spending (authorities used)	2011-12 Actual Spending (authorities used)
Strategic Outcome: Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals.								
Independent and impartial case review	934,412	934,412	961,418	967,786	1,800,219	1,605,928	1,595,595	1,691,892
Subtotal	**934,412**	**934,412**	**961,418**	**967,786**	**1,800,219**	**1,605,928**	**1,595,595**	**1,691,892**
Internal Services Subtotal	0	0	0	0	0	0	0	0
Total	**934,412**	**934,412**	**961,418**	**967,786**	**1,800,219**	**1,605,928**	**1,595,595**	**1,691,892**

Planned and actual spending by the ERC have each remained generally consistent, with temporary funding accounting for portions of total authorities for a number of years. The inconsistency in the timing and the source of allocations has had effects on expenditure planning and program management. The ERC has, accordingly, adopted a strategy of avoiding longer-term spending commitments and favouring shorter-term and more easily adaptable arrangements.

Due to the difficulty of tracking Internal Services separately from other ERC operations, the ERC has been granted an exemption from ongoing reporting on financial commitments related to Internal Services as a separate program.

Alignment of Spending With the Whole-of-Government Framework

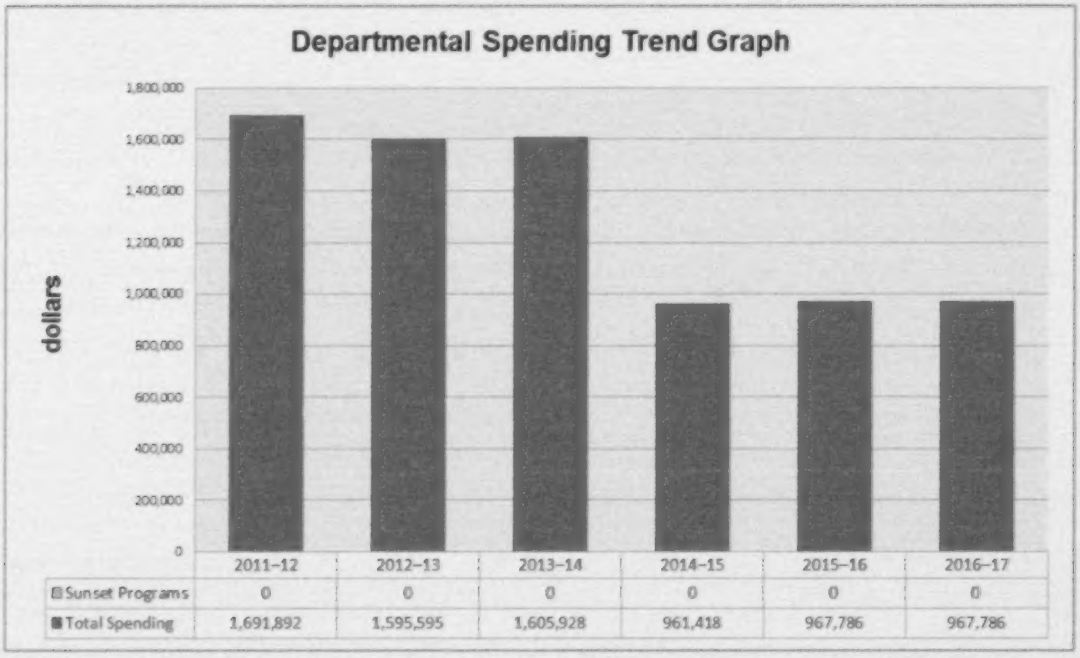
Alignment of 2013-14 Actual Spending with the Whole-of-Government Framework[ii] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2013-14 Actual Spending
1. Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals.	1.1 Independent and impartial case review	Government Affairs	Well-managed and efficient government operations	1,605,928

Total Planned Spending by Spending Area (dollars)

Spending Area	Total Planned Spending
Economic Affairs	0
Social Affairs	0
International Affairs	0
Government Affairs	1,605,928

Departmental Spending Trend



Expenditure planning and overall spending are affected by the annual allocation of temporary funding and associated management constraints (e.g., the need to staff on a determinate rather than an indeterminate basis, or difficulty in entering into contractual arrangements early in the fiscal cycle).

Estimates by Vote

For information on the ERC's organizational Votes and statutory expenditures, consult the *Public Accounts of Canada 2014*[iii] on the Public Works and Government Services Canada website.

Section II: Analysis of Program by Strategic Outcome

Strategic Outcome

The ERC's Strategic Outcome is the independent, impartial and thorough analysis, findings and recommendations for transparency in RCMP grievances and appeals.

Program 1.1: Independent and impartial case review

Description

The ERC conducts an independent review of appeals in disciplinary, and discharge and demotion matters, as well as certain categories of grievances that are referred to it by the Commissioner of the RCMP pursuant to s. 33 of the *RCMP Act* and s. 36 of the *RCMP Regulations*. The ERC ensures that the principles of administrative and labour law are respected and that the remedial approach indicated by the *Act* is followed. The ERC issues reports of its findings and recommendations in each case to the Commissioner of the RCMP and to the parties. Access to ERC reports is available to all stakeholders (including the parties, RCMP adjudicators, supervisors, members' representatives, staff relations representatives, and labour and employment experts in other jurisdictions) by means of the ERC website, publications and presentations.

Budgetary Financial Resources (dollars)

2013-14 Main Estimates	2013-14 Planned Spending	2013-14 Total Authorities Available for Use	2013-14 Actual Spending (authorities used)	2013-14 Difference (actual minus planned)
934,412	934,412	1,800,219	1,605,928	194,291

Human Resources (Full-Time Equivalents [FTEs])

2013-14 Planned	2013-14 Actual	2013-14 Difference (actual minus planned)
6	8	2

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Parties and RCMP Commissioner are provided with a timely independent review of the dispute to facilitate transparent and accountable dispute resolution.	Percentage of cases where findings and recommend-ations are issued, subject to party's right to withdraw.	100% of referred files, subject to party's right to withdraw.	Achieved – 100%
A body of findings and recommendations is made available to assist RCMP Adjudicators, parties, RCMP staff representatives to interpret legislation, regulations and policy.	Body of findings and recommendations is updated quarterly and made available online.	Updated within 2 months of end of quarter.	Achieved – updates were done within 2 months following each quarter.
Public and Parliamentarians are advised of any areas for legislative, regulatory or policy change/clarification.	All recommendations for legislative change/ clarification, if any, are provided to Parliament in annual report.	Annual Report submitted before June 30 of each year.	Achieved – the Annual Report was submitted on time.
The public and RCMP labour relations stakeholders have access to timely and accurate information on employment and labour relations cases referred by the RCMP to the ERC.	Proportion of stakeholders with access to ERC reports.	94% have access to ERC reports.	Premature; under assessment.

Performance Analysis and Lessons Learned

The ERC completed 12 grievance reviews and issued findings and recommendations in 11 of those cases (one case was withdrawn) in 2013-14. Travel, harassment and relocation issues have accounted for a significant portion of grievance reviews done by the ERC over the past several years; harassment and relocation remained prominent in the cases reviewed in 2013-14.

Twenty-five new case files were referred to the ERC by the RCMP in 2013-14: 19 grievances; five disciplinary appeals; and, one discharge/demotion appeal. Work on these files was at various stages during the reporting year (e.g., screened, and awaiting or undergoing review).

The ERC target is to issue findings and recommendations for grievances within three months and within six months for discipline or discharge/demotion cases. The reporting year ended with a backlog of cases, as has been the situation in previous years.

In 2013-14, the ERC received and responded to 77 requests for information including requests from RCMP members and labour relations personnel, the public, the media and other government organizations.

The ERC also maintains a website (www.erc-cee.gc.ca) which contains, among other things, Annual Reports, its quarterly newsletter *Communiqué*, an extensive searchable database of summaries of the ERC's findings and recommendations, summaries of the Commissioner of the RCMP's subsequent decisions, and the ERC's most requested articles, discussion papers and specialized reports. There has been consistent access and use of ERC's website holdings.

This year's experience highlighted the need for optimizing available flexibility in assigning limited resources against priorities, along with the need for active monitoring of processes and practices to find opportunities for improvement.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

In an agency as small as the ERC, staff duties span programs, and similarly, supplies and equipment are shared among both programs on a routine basis. Due to the impracticability of tracking Internal Services separately on an ongoing basis, the ERC was granted an exemption from ongoing reporting on financial commitments to Internal Services as a separate program. As a result, this report will present information indicating that the ERC has one single, distinct program.

Performance Analysis and Lessons Learned

This year's experience highlighted the usefulness of negotiating internal services support from another organization to meet ERC program management needs. Public Safety Canada provided transactional support services to ERC in areas of information technology, human resources, finance and other corporate management.

Section III: Supplementary Information

Financial Statements Highlights

RCMP External Review Committee Condensed Statement of Operations and Departmental Net Financial Position (Unaudited) For the Year Ended March 31, 2014 (dollars)					
	2013-14 Planned Results	**2013-14 Actual**	**2012-13 Actual**	**Difference (2013-14 actual minus 2013-14 planned)**	**Difference (2013-14 actual minus 2012-13 actual)**
Total expenses	1,127,844	1,740,972	1,761,051	613,128	(20,079)
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	1,127,844	1,740,972	1,761,051	613,128	(20,079)
Departmental net financial position	(46,116)	(41,074)	(107,757)	5,042	66,683

The ERC received temporary funding in the first quarter of the year through the Supplementary Estimates "A" in the amount of $710,001. The ERC identified options to manage the expenditure of the funds which proved effective.

RCMP External Review Committee Condensed Statement of Financial Position (Unaudited) As at March 31, 2014 (dollars)			
	2013-14	**2012-13**	**Difference (2013-14 minus 2012-13)**
Total net liabilities	213,060	256,441	(43,381)
Total net financial assets	167,185	139,082	28,103
Departmental net debt	45,875	117,359	(71,484)
Total non-financial assets	4,801	9,602	(4,801)
Departmental net financial position	**(41,074)**	**(107,757)**	**66,683**

Total net liabilities include accounts payable to other government departments and agencies, accounts payable to external parties, vacation pay and compensatory leave as well as employee future benefits which include pension and severance benefits. The net financial assets include resources due from the Consolidated Revenue Fund as well as receivables and advances.

The ERC's increase in net financial position is essentially the result of a decrease in employee future benefits due to collective agreement changes reducing future severance obligations.

Financial Statements

The ERC's 2013-14 financial statements can be found on its website[iv].

Supplementary Information Tables

The supplementary information tables listed in the *2013-14 Departmental Performance Report* can be found on the ERC's website.[v]

- Greening Government Operations
- Internal Audits and Evaluations

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of

Finance Canada publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[vi] publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

Jamie Deacon
Executive Director
RCMP External Review Committee
P.O. Box 1159, Station B
Ottawa, Ontario
K1P 5R2

Telephone: 613-998-2874
Fax: 613-990-8969
Email: org@erc-cee.gc.ca
Internet: www.erc-cee.gc.ca

Appendix: Definitions

appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent: Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i. Department of Justice Canada, http://laws-lois.justice.gc.ca/eng/acts/R-10/index.html
ii. Whole-of-government framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx
iii. *Public Accounts of Canada 2014*, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
iv. RCMP External Review Committee, http://www.erc-cee.gc.ca/cnt/rsrcs/rprts/fs-ef/index-eng.aspx
v. RCMP External Review Committee, http://www.erc-cee.gc.ca/cnt/rsrcs/rprts/dpr-rmr/index-eng.aspx
vi. Department of Finance Canada, http://www.fin.gc.ca/purl/taxexp-eng.asp